

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:

DURACO PRODUCTS, INC.,

Debtor.

Case No. 08 B 31353

Chapter 11

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO
ARNSTEIN & LEHR LLP, ATTORNEYS FOR THE DEBTOR, FOR ALLOWANCE AND PAYMENT OF
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$163,091.50	TOTAL COSTS REQUESTED:	\$3,372.27
TOTAL FEES REDUCED:	\$5,247.97	TOTAL COSTS REDUCED:	\$195.00
TOTAL FEES ALLOWED:	\$157,843.53	TOTAL COSTS ALLOWED:	\$3,177.27

TOTAL FEES AND COSTS ALLOWED: \$161,020.80

THE COURT HAS MARKED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN DISALLOWED IN WHOLE OR IN PART. THE BASIS FOR EACH DISALLOWANCE IS DISCLOSED BY THE NUMERICAL NOTATION THAT APPEARS ON THE LEFT SIDE OF EACH HIGHLIGHTED ENTRY. THE NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

(1) **Lumping**

The Court may impose a ten percent penalty for "lumping." *In re Wildman*, 72 B.R. 700, 709 (Bankr. N.D. Ill. 1987) ("Applicants may not circumvent the minimum time requirement or any of the requirements of detail by "lumping" a bunch of activities into a single entry. [citation omitted]. Each type of service should be listed with the corresponding specific time allotment.").

(2) **Duplication of Services**

The Court denies the allowance of compensation for services that duplicate those of another professional or paraprofessional. See 11 U.S.C. § 330(a)(4)(A)(i). Reduction in fees is warranted if multiple attorneys from the same firm appear in court on a motion or argument or for a conference, unless counsel adequately demonstrates that each attorney present contributed in some meaningful way. *In re Pettibone*, 74 B.R. 293, 307 (Bankr. N.D. Ill. 1987) ("A debtor's estate should not bear the burden of duplication of services. If found in the record, such duplication shall be disallowed by the court as unnecessary."). It is also an accepted principle that generally no more than one attorney may bill for time spent in an intra-office conference or meeting absent an adequate explanation. See *In re Adventist Living Ctrs., Inc.*, 137 B.R. 701, 716 (Bankr. N.D. Ill. 1991); *In re Pettibone*, 74 B.R. at 303.

(3) **Clerical Work Not Compensable**

The court disallows the compensation of clerical or stenographic employees of the professional for the performance of routine clerical or administrative activities in the normal course of the professional's business, such as photocopying, secretarial work, or routine filing. Such activities are not in the nature of professional services and must be absorbed by the applicant's firm as an overhead expense. *In re Dimas, LLC*, 357 B.R. 563, 577 (Bankr. N.D. Cal. 2006) (citing *Missouri v. Jenkins*, 491 U.S. 274, 288 n. 10 (1989)). See also *In re Chellino*, 209 B.R. 106, 114 (Bankr. C.D. Ill. 1996) (Paralegal, but not "clerk" services entitled to compensation at an hourly rate; clerk activities are overhead of the professional); *Souza v. Miguel*, 32 F.3d 1370, 1375 (9th Cir. 1994) (Trustee not

entitled to reimbursement or compensation of overhead expenses such as secretarial, stenographic, clerical, and routine messenger services).

(4) Unreasonable Time

As to the time devoted to the preparation of the fee application itself, the Court denies the allowance of compensation that is disproportionate to the total hours in the main case. *In re Wildman*, 72 B.R. 700, 711 (Bankr. N.D. Ill. 1987) ("In the absence of unusual circumstances, the hours allowed by this Court for preparing and litigating the attorney fee application should not exceed three percent of the total hours in the main case."); *In re Spanjer Bros., Inc.*, 203 B.R. 85, 93 (Bankr. N.D. Ill. 1996) (compensation limited to 5%). See also *In re Pettibone Corp.*, 74 B.R. 293, 304 (Bankr. N.D. Ill. 1987) (citing *Coulter v. State of Tennessee*, 805 F.2d 146, 151 (6th Cir. 1986) (in non-bankruptcy cases, compensation for preparation and litigation of fee petitions limited to 3-5% of the hours of the main case)).

(5) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. See *In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

Dated: October 1, 2009



William Allenberger
United States Bankruptcy Judge

LAW OFFICES

ARNSTEIN & LEHR LLP

120 S. RIVERSIDE PLAZA - SUITE 1200

CHICAGO, ILLINOIS 60606-3910

(312) 876-7100

DURACO PRODUCTS, INC.
ATTN: KEVIN LYNCH
1109 EAST LAKE STREET
STREAMWOOD IL 60107

April 8, 2009

Invoice: 814958

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MLG

Our Matter # 35096-0003

CASE ADMINISTRATION

FOR PROFESSIONAL SERVICES RENDERED THROUGH March 31, 2009

03/02/09	DURACO: TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: KENOSHA RELOCATION; REVIEW E-MAIL WITH AGENDA FOR MEETING WITH WISCONSIN AUTHORITY. MICHAEL L. GESAS	0.40 hr.	① -10%
03/02/09	DURACO: TELEPHONE CONFERENCE WITH KEVIN RE: NEED FOR UPDATED PROJECTIONS/FINAL ORDER; DISCUSS STAGG EXTENSION PROPOSAL AND PAYMENT TERMS. MICHAEL L. GESAS	0.40 hr.	
03/02/09	DURACO: TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: FRANKLIN ADVANCE RATE DISPUTE; REVIEW KENOSHA AGENDA LIST. MICHAEL L. GESAS	0.40 hr.	① -10%
03/02/09	DURACO - WORK ON WIRE TRANSFER ISSUES. MIRIAM R. STEIN	0.30 hr.	
03/03/09	DURACO - CONFERENCE REGARDING ISSUES TO 3/4 HEARING AND CASH COLLATERAL MATTERS. BARRY A. CHATZ	0.20 hr.	
03/03/09	DURACO: TELEPHONE CONFERENCE WITH FORREST LAMIMAN AT DLA PIPER RE: SUBSTITUTION AND RESPONSE TO EXTENSION REQUEST FROM STAG FOR 60 ADDITIONAL DAYS. MICHAEL L. GESAS	0.40 hr.	
03/03/09	DURACO: TELEPHONE CONFERENCE WITH MICHAEL AND KEVIN RE: STAG PAYMENT TODAY AND EXTENSION PROPOSAL; TELEPHONE CONFERENCE WITH FORREST LAMMIMAN AT DLA RE: EXTENSION PROPOSAL. MICHAEL L. GESAS	0.60 hr.	① -10%
03/03/09	DURACO: TELEPHONE CONFERENCE WITH MICHAEL AND KEVIN RE: MISSING STAGG PAYMENT AND LIFT OF THE STAY; DISCUSS LATE CIRCULATION OF THE BUDGET. MICHAEL L. GESAS	0.50 hr.	
03/03/09	DURACO - REVIEW AND FORWARD DEMAND LETTER TO FORMER EMPLOYEE. MIRIAM R. STEIN	0.50 hr.	

EXHIBIT B

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03/04/09 DURACO: REVIEW DRAFT ORDER FROM ATTORNEY ZENOFF RE: MM EQUIPMENT; CIRCULATE FINAL CASH COLLATERAL ORDER FOR TODAY'S HEARING; REVIEW COMMITTEE COMMENTS RELATING THERETO. E-MAIL KEVIN RE: FORKLIFT ID. ① -10%

MICHAEL L. GESAS 0.70 hr.

03/04/09 DURACO: ATTEND THE HEARING BEFORE JUDGE WEDOFF RE: CONTINUED USE OF CASH COLLATERAL/BLN CONTINUED MOTION TO LIFT STAY/CHASE EQUIPMENT MOTION TO LIFT STAY/CASE STATUS.

MICHAEL L. GESAS 1.20 hr.

03/04/09 DURACO: TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: STATUS OF POTENTIAL RELOCATION TO KENOSHA COUNTY AND EXPENSES RELATING THERETO; DISCUSS RESULTS OF TODAY'S HEARING AND NEED FOR FINANCIAL CONSULTANT TO ASSIST WITH BANKRUPTCY REPORTING AND BUDGETING.

MICHAEL L. GESAS 0.40 hr.

03/04/09 DURACO: TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: BLUE CROSS ALLEGED MISSING PAYMENTS; DISCUSS FRANKLIN TAKE OUT AT A DISCOUNT.

MICHAEL L. GESAS 0.40 hr.

03/04/09 DURACO: TELEPHONE CONFERENCE WITH ATTORNEY PINNICK RE: W/T CONFIRMATIONS TO BCBS AND 2/13/09 FEDERAL REFERENCE NUMBER.

MICHAEL L. GESAS 0.60 hr.

03/04/09 DURACO: TELEPHONE CONFERENCE WITH STAGG COUNSEL RE: RECEIPT OF PAYMENT TODAY; DISCUSS EXTENSION, AGREEMENT AND PRE-PAYMENT.

MICHAEL L. GESAS 0.40 hr.

03/04/09 DURACO - PREPARE FOR COURT.

MIRIAM R. STEIN 0.50 hr.

03/04/09 DURACO - REVIEW ISSUES RELATING TO BCBS WIRE TRANSFERS.

MIRIAM R. STEIN 0.40 hr.

03/05/09 DURACO - WORK ON WIRE TRANSFER ISSUES WITH COMMITTEE.

MIRIAM R. STEIN 0.30 hr.

03/05/09 DURACO - REVIEW ISSUES WITH BLUE CROSS BLUE SHIELD.

MIRIAM R. STEIN 0.40 hr.

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03/05/09	DURACO - MEETING WITH B. SUTTON REGARDING AMENDMENTS TO MONTHLY OPERATING REPORTS. MIRIAM R. STEIN	0.50 hr.
03/06/09	DURACO: TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: ABSENCE OF CASH COLLATERAL ORDER AND REQUIRED APPROVED BUDGET; REQUEST BECKY TO CHECK DOCKET TO CONFIRM LACK OF ORDER; E-MAIL KEVIN AND MICHAEL RE: NEED TO HAVE ORDER ENTERED ON APPROVED BUDGET. MICHAEL L. GESAS	0.40 hr.
03/08/09	DURACO: TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: STATUS OF NEGOTIATIONS WITH FRANKLIN CAPITAL RE: THE INTERIM CASH COLLATERAL ORDER; DISCUSS PLAN/TAKE OUT FUNDING TIED TO POSSIBLE NEW DIP LENDER. MICHAEL L. GESAS	0.40 hr.
03/09/09	DURACO - CALLS FROM FORMER EMPLOYEE REGARDING TURNOVER DEMAND LETTER. MIRIAM R. STEIN	0.30 hr.
03/09/09	DURACO -MEMO TO CLIENT REGARDING OUTSTANDING ISSUES IN CASE. MIRIAM R. STEIN	0.50 hr.
03/09/09	DURACO - E-MAILS WITH COMMITTEE REGARDING AMENDMENTS NEEDED FOR MONTHLY OPERATING REPORTS. MIRIAM R. STEIN	0.40 hr.
03/09/09	DURACO - CALL TO FOREST LAMMIMAN REGARDING STAG. MIRIAM R. STEIN	0.30 hr.
03/11/09	DURACO - E-MAILS/CALLS WITH COMED REGARDING OUTSTANDING PAYMENTS AND PAYMENT OF DEPOSIT. MIRIAM R. STEIN	0.50 hr.
03/11/09	DURACO - INITIAL CALL WITH CLIENT REGARDING COMED. MIRIAM R. STEIN	0.30 hr.
03/11/09	DURACO - E-MAILS WITH COMMITTEE REGARDING STATUS OF CASE AND PREPARATION OF MONTHLY OPERATING REPORT. MIRIAM R. STEIN	0.30 hr.
03/16/09	DURACO - PREPARE FOR COURT. MIRIAM R. STEIN	0.50 hr.

① -100/0

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May 8, 2009

Invoice: 817786

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MLG

Our Matter # 35096-0003

CASE ADMINISTRATION

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 30, 2009

04/01/09 DURACO - TELEPHONE CONFERENCE WITH ATTORNEY STEIN RE: STAG MOTION FOR POSSESSION; TELEPHONE CONFERENCE WITH CLIENTS RE: SAME AND CONTINUED POSSESSION PROPOSAL; DISCUSS LOI FOR NEW LEASE AND FRANKLIN MEETING TOMORROW IN HIGHLAND PARK REI EXIT AGREEMENT. (1) -100%

MICHAEL L. GESAS

0.90 hr.

04/01/09 DURACO - MEMORANDUM TO CLIENT ON OUTSTANDING MATTERS.

MIRIAM R. STEIN

0.40 hr.

04/01/09 DURACO - CALL WITH MICHAEL LYNCH REGARDING FRANKLIN ISSUES.

MIRIAM R. STEIN

0.30 hr.

04/01/09 DURACO - REVIEW OF ISSUES RELATING TO BULLET AND OTHER LITIGATION.

MIRIAM R. STEIN

0.40 hr.

04/01/09 DURACO - CONFERENCE WITH M. GESAS REGARDING ISSUES OF CASE.

MIRIAM R. STEIN

0.50 hr.

04/02/09 DURACO - TELEPHONE CONFERENCE WITH K. LYNCH RE: MONTHLY OPERATING REPORTS (.2); TRANSMIT ALL PREVIOUSLY FILED OPERATING REPORTS BY E-MAIL (.3)

BECKY L. SUTTON

0.50 hr.

04/02/09 DURACO - TELEPHONE CONFERENCE WITH CLIENT RE: FRANKLIN RESOLUTION; TELEPHONE CONFERENCE WITH BEVERLY RE: SAME AND MEETING TOMORROW; DISCUSS RESCHEDULING. (1) -100%

MICHAEL L. GESAS

0.50 hr.

04/02/09 DURACO - CALL WITH M. LYNCH RE: FRANKLIN ISSUES AND ISSUES RELATING TO STAG.

MIRIAM R. STEIN

0.50 hr.

04/03/09 DURACO - REVIEW AND RESPOND TO EMAILS FROM M. STEIN RE COURT HEARING (.1); REVISE DOCKET ENTRIES FOR NEXT SCHEDULED COURT HEARING (.1).

BECKY L. SUTTON

0.20 hr.

EXHIBIT B

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04/03/09	DURACO - ATTEND STATE COURT HEARING ON STAG III'S MOTION FOR EXTENSION OF PERIOD OF ENFORCEMENT. KEVIN H. MORSE	1.90 hr.
04/03/09	DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: COMMITTEE AND A&L LLP WIRES AND NEED FOR REFERENCE NUMBERS; DISCUSS LOI AND ISSUES RE: MUCH SHELST. MICHAEL L. GESAS	0.30 hr.
04/03/09	DURACO - CONFERENCE WITH COMMITTEE ON ISSUES OF CASE. MIRIAM R. STEIN	0.50 hr.
04/03/09	DURACO - FURTHER DISCUSSIONS WITH CLIENT REGARDING PAYMENTS TO COMMITTEE. MIRIAM R. STEIN	0.30 hr.
04/03/09	DURACO - DISCUSSIONS WITH CLIENT REGARDING CROWN EQUIPMENT. MIRIAM R. STEIN	0.30 hr.
04/06/09	DURACO - CONFERENCE CALL WITH CLIENTS RE: STATUS OF ALL MATTERS WITH STAGG/STAY LITIGATION/PLAN ISSUES/APPRAISALS/FRANKLIN BUDGET. MICHAEL L. GESAS	1.00 hr.
04/06/09	DURACO - CONFERENCE WITH M. STEIN RE FACTORING AGREEMENT; REVIEW AGREEMENT. THOMAS P. YARDLEY	1.00 hr.
04/06/09	DURACO - REVIEW AND PREPARE FILES FOR 4/7/09 COURT HEARING FOR M. GESAS; DOWNLOAD AND PRINT RELEVANT DOCUMENTS AND PREPARE FOR COURT BECKY L. SUTTON	1.00 hr.
04/06/09	DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: STAGG PROPOSED ORDER; TELEPHONE CONFERENCE WITH ATTORNEY LAMMIMAN RE: SAME AND RESPONSE. MICHAEL L. GESAS	0.40 hr.
04/06/09	DURACO - REVIEW AMENDED STAGG ORDER; TELEPHONE CONFERENCE WITH KEVIN RE: TERMS; TELEPHONE CONFERENCE WITH ATTORNEY LAMMIMAN RE: ONE WEEK AGREEMENT AND DISCUSS FRANKLIN ISSUES. MICHAEL L. GESAS	0.60 hr.
04/06/09	DURACO - SEND RESPONSIVE E-MAIL TO ATTORNEY SCHREIBER RE: STAGG PAYMENT REFUSAL; TELEPHONE CONFERENCE WITH CLIENTS RE: DISCOVERY TIMELINE AND LAYOFF ISSUES. MICHAEL L. GESAS	0.60 hr.

(3)

-10%

(1)

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04/06/09	DURACO - E-MAILS TO CLIENT RE: TOMORROW'S TESTIMONY RE: STAG AND FRANKLIN FUNDING. MICHAEL L. GESAS	0.30 hr.
04/06/09	DURACO - CONFERENCE CALL ON FRANKLIN ISSUES. MIRIAM R. STEIN	0.40 hr.
04/06/09	DURACO - DISCUSSIONS WITH COMMITTEE RE: BRANFORD GROUP. MIRIAM R. STEIN	0.30 hr.
04/06/09	DURACO - CALLS WITH STAG RE: TERMS OF AN AGREED ORDER RELATING TO POSSESSION OF PREMISES. MIRIAM R. STEIN	0.50 hr.
04/06/09	DURACO - REVIEW OF FACTORING AGREEMENT AND DISCUSSIONS WITH KEVIN LYNCH RE: SAME AND CURRENT ISSUES RELATING TO FRANKLIN RECEIVABLE DISPUTES. MIRIAM R. STEIN	0.60 hr.
04/06/09	DURACO - CONFERENCE CALL WITH M. GESAS REGARDING PREPARATION FOR HEARING AND POSSIBLE CONTESTED HEARING WITH FRANKLIN ON CASH COLLATERAL ISSUES. MIRIAM R. STEIN	1.00 hr.
04/07/09	DURACO - REVIEW THREE MONTHS OF CLIENT SUMMARIES FROM FRANKLIN; REVIEW INTERIM DIP ORDER; PREPARE FOR STAG HEARING TODAY AND DEMAND TO FRANKLIN FOR FUNDING; REVIEW E-MAIL FROM CLIENT RE: CONFIRMATION OF 1 MILLION DOLLAR RESERVE; E-MAIL CLIENT RE: DEPOSITORY CONFIRMATION. MICHAEL L. GESAS	1.20 hr.
04/07/09	DURACO - ATTEND CONTINUED HEARING BEFORE JUDGE WEDOFF/STAGG EMERGENCY MOTION/MOTION TO EMPLOY BRANFORD/STATUS/MEETING WITH COUNSEL FOR STAGG AND FRANKLIN AFTER HEARING. MICHAEL L. GESAS	1.30 hr.
04/07/09	DURACO - MEETING WITH KEVIN TO PREPARE FOR FRANKLIN CONFERENCE CALL THIS AFTERNOON TO DISCUSS RESERVE LEVELS OF 1 MILLION AND LOCATION OF FUND. MICHAEL L. GESAS	1.00 hr.
04/07/09	DURACO - TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER RE: RESERVE LEVEL AND STAGG FUNDING; DISCUSS NEED FOR REVIEW OF ACCOUNTING AND TERMS OF FACTORING AGREEMENT. MICHAEL L. GESAS	0.30 hr.

① -10%
10/0

EXHIBIT B

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04/07/09	DURACO - TELEPHONE CONFERENCE WITH CLIENT RE: DURACO PAY OFF AND RESERVE TOTALS. MICHAEL L. GESAS	0.40 hr.	
04/07/09	DURACO - ATTEND COURT HEARING. MIRIAM R. STEIN	1.00 hr.	(2)
04/07/09	DURACO - MEETING WITH M. GESAS, KEVIN LYNCH AND B. BERNEMAN RE: PLAN ISSUES, FRANKLIN ISSUES AND ISSUES RELATING TO VALUATION. MIRIAM R. STEIN	1.00 hr.	
04/07/09	DURACO - CALLS WITH BRANFORD RE: PAYMENT AND SCHEDULING OF VALUATION MEETING. MIRIAM R. STEIN	0.30 hr.	
04/07/09	DURACO - CALLS WITH FRANKLIN AND COMMITTEE TO COORDINATE WEDNESDAY MEETING. MIRIAM R. STEIN	0.30 hr.	
04/07/09	DURACO - REVIEW FACTORING AGREEMENT; CONFERENCE WITH M. GESAS RE RESERVE FUND PROVISIONS OF FACTORING AGREEMENT; RESEARCH CASE LAW ON TREATMENT OF RESERVES UNDER AGREEMENT AND BY BANKRUPTCY COURT. THOMAS P. YARDLEY	2.50 hr.	(1) -10%
04/08/09	DURACO - MEETING WITH CLIENT TO PREPARE FOR FRANKLIN CALL. MICHAEL L. GESAS	1.00 hr.	
04/08/09	DURACO - REVIEW OF FINANCING DOCUMENTS FROM FACTORING COMPANY AND COMMENTS RE: SAME. JAMES A. CHATZ	1.50 hr.	
04/08/09	DURACO - REVIEW OF COURT CASES AND FURTHER DISCUSSIONS WITH RESPECT TO FACTORING. JAMES A. CHATZ	0.50 hr.	
04/08/09	DURACO - TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER/BEVERLY TO DISCUSS RESERVE ACCOUNT AND EMPLOYMENT OF ACCOUNTANT TO AUDIT RESERVE; TELEPHONE CONFERENCE WITH BEVERLY RE: CALL AND RESPONSE; TELEPHONE CONFERENCE WITH DEBTOR RE: RESPONSE. MICHAEL L. GESAS	0.60 hr.	(1) -10%

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① -10%

04/08/09	DURACO - MEETING WITH CREDITOR'S COMMITTEE AND CLIENT TO DISCUSS PLAN OPTION; CONFERENCE CALL WITH FRANKLIN CAPITAL TO DISCUSS ACCOUNTING OF RESERVE FUND. MICHAEL L. GESAS	2.50 hr.
04/08/09	DURACO - CONFERENCE CALL WITH FRANKLIN, COMMITTEE AND CLIENT. MIRIAM R. STEIN	1.00 hr.
04/08/09	DURACO - CONFERENCE CALL WITH CLIENT, COMMITTEE AND BRANFORD. MIRIAM R. STEIN	0.40 hr.
04/08/09	DURACO- MEETING WITH KEVIN MORSE REGARDING EMPLOYEE TURNOVER ISSUE. MIRIAM R. STEIN	0.40 hr.
04/08/09	DURACO - DISCUSSIONS WITH CLIENT RE: CROWN CREDIT AND THE NEED FOR ANY OF THE FORK LIFTS. MIRIAM R. STEIN	0.30 hr.
04/09/09	DURACO - DRAFT MOTION FOR TURNOVER PROPERTY OF THE ESTATE. KEVIN H. MORSE	0.70 hr.
04/09/09	DURACO - TELEPHONE CONFERENCE WITH CLIENT RE: STAGG PAYMENT AND FRANKLIN FUNDING ISSUES. MICHAEL L. GESAS	0.40 hr.
04/10/09	DURACO - REVIEW 4/9 FRANKLIN DIP REPORT FROM KEVIN; REVIEW FACTORING RESERVE PROVISIONS. MICHAEL L. GESAS	0.40 hr.
04/13/09	DURACO - PREPARE AND RESPOND TO E-MAILS FROM K. LYNCH RE: MONTHLY OPERATING REPORT FOR MARCH 2009. BECKY L. SUTTON	0.20 hr.
04/13/09	DURACO - E-MAIL FROM M. STEIN RE: MOTION TO TURNOVER (.1); E-MAIL TO M. STEIN (.1); DRAFT FINAL DEMAND LETTER TO K. BRONKE (.9); REVIEW LETTER PER M. STEIN AND SEND LETTER TO BRONKE (.3). KEVIN H. MORSE	1.40 hr.
04/13/09	DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: STAGG WRITTEN PROPOSAL/LOI FOR EQUIPMENT. MICHAEL L. GESAS	0.40 hr.

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04/13/09	DURACO - CALLS WITH CLIENT RE: CROWN EQUIPMENT AND DISCUSSIONS WITH K. MORSE RE: SAME. MIRIAM R. STEIN	0.40 hr.
04/13/09	DURACO - REVIEW LETTER OF INTENT ON LEASE. MIRIAM R. STEIN	0.50 hr.
04/13/09	DURACO - REVIEW MOTION FOR TURN OVER (.5); DISCUSSIONS WITH K. MORSE RE: SAME (.2). MIRIAM R. STEIN	0.70 hr.
04/14/09	DURACO - REVIEW OF GUARANTY LOAN ISSUES. JAMES A. CHATZ	0.50 hr.
04/14/09	DURACO - TELEPHONE CONFERENCE WITH CLIENT RE: STAG HEARING TOMORROW AND FRANKLIN FUNDING. MICHAEL L. GESAS	0.60 hr.
04/14/09	DURACO - TELEPHONE CONFERENCE WITH ATTORNEY FOR STAG RE: ADDITIONAL WEEK ORDER FOR \$45,000; DISCUSS STATUS WITH THE STABILIZATION OF FRANKLIN ADVANCE RATE. MICHAEL L. GESAS	0.30 hr.
04/14/09	DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: MOLD APPRAISAL; DISCUSS APPROACH TO VALUATION PER 1129/PLAN. MICHAEL L. GESAS	0.40 hr.
04/15/09	DURACO - PREPARATION FOR AND ATTENDANCE AT STATUS HEARING ON STAG III STREAMWOOD'S MOTION FOR ENFORCEMENT OF PAYMENT SCHEDULE AND CONFERENCE WITH CREDITORS COMMITTEE COUNSEL BOB BENJAMIN RE: OUTSTANDING ISSUES. G. P. APOSTOLIDES	1.00 hr.
04/15/09	DURACO - TELEPHONE CONFERENCE WITH CLIENT RE: FRANKLIN FUNDING DISPUTES; TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER RE: SAME AND NEED TO MEET IN HIGHLAND PARK TO TRY TO RESOLVE PAYOFF AND TERMINATION CHARGES. MICHAEL L. GESAS	0.90 hr.
04/16/09	DURACO - REVIEW AND REVISE MONTHLY REPORT FORM AND PREPARE FOR COMPLETION BY K. LYNCH FOR MARCH (.3); PREPARE E-MAIL FORWARDING SAME (.1). BECKY L. SUTTON	0.40 hr.

⑦ -10%

EXHIBIT B

LAW OFFICES

ARNSTEIN & LEHR LLP

120 S. RIVERSIDE PLAZA - SUITE 1200

CHICAGO, ILLINOIS 60606-3910

(312) 876-7100

DURACO PRODUCTS, INC.
ATTN: KEVIN LYNCH
1109 EAST LAKE STREET
STREAMWOOD IL 60107

May 8, 2009

Invoice: 817786

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04/16/09	DURACO - TELEPHONE CONFERENCE WITH STAG III STREAMWOOD COUNSEL FORREST LAMMIMAM RE: STATUS OF NEXT WIRE AND FOLLOW UP WITH MICHAEL GESAS RE: SAME (.1); RECEIPT AND REVIEW OF RECENTLY-ENTERED ORDER ON STAG III STREAMWOOD MATTER (.1); SECOND TELEPHONE CONFERENCE WITH LAMMIMAM (.1).	
	G. P. APOSTOLIDES	0.30 hr.
04/16/09	DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: CONVERSATION WITH GARY EIDEN RE: FUNDING PROBLEMS.	
	MICHAEL L. GESAS	0.50 hr.
04/17/09	DURACO - REVIEW DRAFT MARCH MONTHLY OPERATING REPORT RECEIVED FROM K. LYNCH (.2); COMMENCE INPUT OF INFORMATION INTO FORM (1.3); TELEPHONE CONFERENCES WITH K. LYNCH TO VERIFY DATA (.3); CONTINUE WITH REVISIONS TO MONTHLY OPERATING REPORT (.5).	
	BECKY L. SUTTON	2.30 hr.
04/17/09	DURACO - TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: FRANKLIN FUNDING ISSUES; DISCUSS NEED FOR RESOLUTION ON THE MONDAY MEETING; REVIEW 16 E-MAILS FROM KEVIN LYNCH TO FRANKLIN DISCUSSING DISPUTES AND CLARIFICATION OF ELIGIBLE RECEIVABLES; REVIEW FRANKLIN FACTORING AGREEMENT RE: DISPUTED INVOICES; DRAFT SUMMARY OF DISPUTED REDUCTIONS IN ELIGIBILITY AND NEED FOR AUDIT OF RESERVE AMOUNTS.	
	MICHAEL L. GESAS	1.30 hr.
04/17/09	DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: FRANKLIN FUNDING ISSUES AND MEETING MONDAY AFTERNOON IN HP; TELEPHONE CONFERENCE WITH M. LYNCH RE: NEED TO GET DIAMOND BANK COMMITMENT AND STAG WIRE VERIFICATION.	
	MICHAEL L. GESAS	0.90 hr.
04/17/09	DURACO - TELEPHONE CONFERENCE WITH ATTORNEY FOR STAGG RE: FRANKLIN ISSUES AND DELAYED WEEKLY PAYMENT; DISCUSS ALTERNATIVE FINANCING OPTIONS.	
	MICHAEL L. GESAS	0.40 hr.
04/17/09	DURACO - E-MAILS RE: STAG WIRE, COMMITTEE WIRE AND ISSUES RELATING TO FRANKLIN.	
	MIRIAM R. STEIN	0.50 hr.
04/20/09	DURACO - REVIEW LEASE/KENOSHA PREMISES.	
	BARRY A. CHATZ	1.00 hr.
04/20/09	DURACO - DRAFT MEMO RE: ISSUES WITH LEASE TERMS.	
	BARRY A. CHATZ	1.30 hr.

①

-10%

EXHIBIT B

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04/20/09	DURACO - REVISE MEMO REGARDING KENOSHA LEASE. BARRY A. CHATZ	0.50 hr.	
04/20/09	DURACO - CONTINUE WITH REVISIONS TO MARCH MONTHLY OPERATING REPORT (1.3); TELEPHONE CONFERENCES WITH K. LYNCH RE: DATA PROVIDED FOR REPORT (.5); CALCULATE PAYROLL TAX INFORMATION FOR INCLUSION IN REPORT (.8); FINALIZE FOR FILING AND CIRCULATE FOR APPROVAL TO M. GESAS, M. STEIN, K. LYNCH AND M. LYNCH (.2). BECKY L. SUTTON	2.80 hr.	
04/20/09	DURACO - TELEPHONE CONFERENCE WITH CLIENTS RE: RESULTS OF FRANKLIN MEETING AND AUDIT COSTS. MICHAEL L. GESAS	0.30 hr.	
04/20/09	DURACO - MEETING WITH CLIENTS IN HIGHLAND PARK TO DISCUSS FUNDING SHORTFALL; MEETING WITH FRANKLIN CAPITAL AND ATTORNEY SCHREIBER TO DISCUSS FUNDING RESERVE. MICHAEL L. GESAS	3.20 hr.	① -10%
04/20/09	DURACO - CONFERENCE WITH CLIENT RE: FRANKLIN MEETING. MIRIAM R. STEIN	0.50 hr.	
04/21/09	DURACO - TELEPHONE CONFERENCE WITH COUNSEL RE: ONE-WEEK CASH COLLATERAL AND 45K PAYMENT FOR WEEKLY RENT; TELEPHONE CONFERENCE WITH CLIENT RE: SAME. MICHAEL L. GESAS	0.50 hr.	① -10%
04/21/09	DURACO - REVIEW AND PREPARE FILES FOR 4/22/09 COURT HEARING FOR M. GESAS (.3); DOWNLOAD AND PRINT RELEVANT DOCUMENTS AND PREPARE FOR COURT (.8). BECKY L. SUTTON	1.10 hr.	③
04/21/09	DURACO - REVIEW INFORMATION PROVIDED BY K. LYNCH FOR PREPARATION OF MARCH 2009 OPERATING REPORT (.4); COMMENCE INPUT OF INFORMATION INTO MONTHLY OPERATING REPORT FORM (1.6); TELEPHONE CONFERENCE WITH K. LYNCH RE: DISBURSEMENTS MADE FOR MONTH AND LISTING OF SAME (.3). BECKY L. SUTTON	2.30 hr.	
04/21/09	DURACO - MEETING WITH ATTORNEY CROTTY TO DISCUSS HMS LITIGATION; TELEPHONE CONFERENCE WITH CLIENT RE: NEED TO SEE PROVE UP OF 1.5 MILL CLAIM; DISCUSS SCOPE OF SETTLEMENT ALTERNATIVES TO OBTAIN CASH. MICHAEL L. GESAS	0.60 hr.	① -10%

EXHIBIT B

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04/22/09	DURACO - CALLS ON CASH COLLATERAL ORDER AND REVIEW OF PROPOSED BUDGET. MIRIAM R. STEIN	0.40 hr.
04/22/09	DURACO - CALL WITH K. LYNCH RE: STATUS OF CASE. MIRIAM R. STEIN	0.50 hr.
04/23/09	DURACO - DISCUSS ASSIGNMENT WITH M. GESAS (.1); SEARCH FOR POTENTIAL RECEIVERSHIPS RE: FRANKLIN CAPITAL (.8). KEVIN H. MORSE	0.90 hr.
04/23/09	DURACO - TELEPHONE CONFERENCE WITH STAG COUNSEL RE: RESPONSE TO EXTENSION PROPOSAL/FRANKLIN FUNDING ISSUES; TELEPHONE CONFERENCE WITH CLIENT RE: SAME AND RECEIVERSHIP INVESTIGATION. MICHAEL L. GESAS	0.60 hr.
04/23/09	DURACO - TELEPHONE CONFERENCE WITH CLIENTS RE: INITIAL CHATZ LEASE COMMENTS AND REVISIONS. MICHAEL L. GESAS	1.00 hr.
04/23/09	DURACO - CONFERENCE WITH CLIENT RE: PROPOSAL TO STAG. MIRIAM R. STEIN	0.50 hr.
04/23/09	DURACO - CALL WITH KEVIN LYNCH RE: COMED ISSUES AND MEMO TO COMED RE: SAME. MIRIAM R. STEIN	0.50 hr.
04/23/09	DURACO - CALL WITH SCOTT SCHREIBER RE: CASH COLLATERAL ORDER. MIRIAM R. STEIN	0.30 hr.
04/23/09	DURACO - REVIEW OF MOTION TO APPROVE NEW LEASE. MIRIAM R. STEIN	1.00 hr.
04/24/09	DURACO - CALL WITH KEVIN RE: BRANFORD GROUP RETENTION AGREEMENT AND REVIEW OF SAME. MIRIAM R. STEIN	0.40 hr.
04/24/09	DURACO - REVIEW OF MONTHLY OPERATING REPORT AND CALL TO CLIENT RE: SAME. MIRIAM R. STEIN	0.40 hr.
04/27/09	DURACO - CONTINUE WITH REVISIONS TO MARCH MONTHLY OPERATING REPORT (.2); RECIRCULATE SAME FOR APPROVAL (.2). BECKY L. SUTTON	0.40 hr.

① -10%

EXHIBIT B

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04/27/09	DURACO - CALLS WITH MICHAEL LYNCH RE: FRANKLIN FUNDING. MIRIAM R. STEIN	0.30 hr.	
04/27/09	DURACO- REVIEW TERM SHEET RE: REPLACEMENT FUNDING. MIRIAM R. STEIN	0.50 hr.	
04/27/09	DURACO - REVIEW AND REVISE TURNOVER COMPLAINT. MIRIAM R. STEIN	0.60 hr.	
04/27/09	DURACO - MEETING WITH K. MORSE RE: FILING OF TURNOVER COMPLAINT. MIRIAM R. STEIN	0.30 hr.	
04/28/09	DURACO - REVIEW AND PREPARE FILES FOR 4/29/09 COURT HEARING FOR M. GESAS (.2); DOWNLOAD AND PRINT RELEVANT DOCUMENTS AND PREPARE FILES FOR COURT (.8). BECKY L. SUTTON	1.00 hr.	(3)
04/28/09	DURACO - TELEPHONE CONFERENCE WITH CLIENT RE: FRANKLIN FUNDING AND TAKE OUT FACTORING. MICHAEL L. GESAS	0.40 hr.	
04/28/09	DURACO - REVIEW SCHREIBER E-MAIL RE: CASH COLLATERAL; TELEPHONE CONFERENCE WITH M. LYNCH RE: SAME AND NEED FOR DRAFT FACTORING AGREEMENT. MICHAEL L. GESAS	0.60 hr.	(1) -100%
04/28/09	DURACO - TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER RE: CONTINUED CASH COLLATERAL HEARING TOMORROW AND SHORTFALL/PAYROLL FUNDING. MICHAEL L. GESAS	0.40 hr.	
04/28/09	DURACO - TWO CALLS WITH M. LYNCH RE: FRANKLIN HOLDBACK AND SALE OF PORTFOLIO; DISCUSS REPLACEMENT FACTORING UNTIL PLAN CONFIRMATION. MICHAEL L. GESAS	0.60 hr.	
04/28/09	DURACO - E-MAIL TO COMED RE: PAYMENTS. MIRIAM R. STEIN	0.20 hr.	
04/29/09	DURACO - REVIEW COMMENTS FROM ATTORNEY MUNZER FOR DRAFT LEASE FROM KENOSHA. MICHAEL L. GESAS	0.40 hr.	
04/29/09	DURACO - ATTEND CONTINUED CASH COLLATERAL HEARING/STAGG HEARING/BULLET ADVERSARY. MICHAEL L. GESAS	1.00 hr.	

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04/29/09 DURACO - TELEPHONE CONFERENCE WITH M. LYNCH RE: FACTORING REPLACEMENT AND FRANKLIN PAY OFF LETTER; REVIEW BRANFORD E-MAIL RE: COMPLETION OF APPRAISAL.
MICHAEL L. GESAS 0.90 hr.

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-10%

04/29/09 DURACO - WORK ON DRAFT OF MOTION TO APPROVE NEW FACTOR AGREEMENT.
MIRIAM R. STEIN 1.20 hr.

04/29/09 DURACO - CALLS WITH CLIENT RE: RENTAL PAYMENTS AND CHASE PAYMENTS.
MIRIAM R. STEIN 0.30 hr.

04/29/09 DURACO - CALLS WITH CLIENT RE: CASH COLLATERAL BUDGET.
MIRIAM R. STEIN 0.40 hr.

04/29/09 DURACO - E-MAILS WITH BRANFORD GROUP RE: VALUATION ANALYSIS.
MIRIAM R. STEIN 0.30 hr.

04/30/09 DURACO - MEETING WITH M. GESAS RE: CHASE ISSUES AND OTHER PENDING ISSUES.
MIRIAM R. STEIN 0.50 hr.

SUMMARY OF FEES

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Amount</u>
BARRY A. CHATZ	3.10	565.00	1,751.50
BECKY L. SUTTON	12.70	215.00	2,730.50
G. P. APOSTOLIDES	1.30	405.00	526.50
JAMES A. CHATZ	2.50	580.00	1,450.00
KEVIN H. MORSE	6.90	255.00	1,759.50
MICHAEL L. GESAS	32.00	550.00	17,600.00
MIRIAM R. STEIN	25.70	430.00	11,051.00
THOMAS P. YARDLEY	3.50	380.00	1,330.00
TOTAL	87.70		\$38,199.00

Total Fees for Professional Services

38,199.00

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DURACO PRODUCTS, INC.
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1109 EAST LAKE STREET
STREAMWOOD IL 60107

June 9, 2009

Invoice: 821138

Page 1

MLG

Our Matter # 35096-0003

CASE ADMINISTRATION

FOR PROFESSIONAL SERVICES RENDERED THROUGH May 31, 2009

05/01/09	DURACO: CONFERENCES WITH MS. STEIN REGARDING CERTAIN ISSUES ON LEASE; WORK WITH MS. STEIN REGARDING SAME; CONFERENCE WITH MR. GESAS REGARDING LEASE. CYNDE H. MUNZER	1.50 hr.
05/01/09	DURACO - REVIEW AND REVISE MODIFICATIONS TO LEASE DOCUMENT TO INCORPORATE BANKRUPTCY ISSUES. MIRIAM R. STEIN	2.50 hr.
05/01/09	DURACO - DISCUSSIONS WITH CHASE REGARDING RESOLUTION OF ISSUES AND PAYMENT. MIRIAM R. STEIN	0.50 hr.
05/04/09	DURACO: TELEPHONE CONFERENCE WITH CLIENTS RE: SALARY REDUCTIONS AND STAGG PAYMENTS. MICHAEL L. GESAS	0.40 hr.
05/04/09	DURACO: TELEPHONE CONFERENCE WITH K. LYNCH RE QUARTERLY FEES DUE TO U.S. TRUSTEE'S OFFICE AND PAYMENT OF SAME. BECKY L. SUTTON	0.20 hr.
05/04/09	DURACO - MEETING WITH M. GESAS REGARDING LEASE ISSUES AND NEW FINANCING. MIRIAM R. STEIN	0.60 hr.
05/04/09	DURACO - CALL WITH CLIENT REGARDING COMMITTEE ISSUES WITH MONTHLY OPERATING REPORTS. MIRIAM R. STEIN	0.50 hr.
05/04/09	DURACO - CALL WITH CLIENT REGARDING USE OF CASH COLLATERAL AND CALL WITH FRANKLIN COUNSEL REGARDING SAME. MIRIAM R. STEIN	0.50 hr.
05/05/09	DURACO: TELEPHONE CONFERENCE WITH M. LYNCH RE: COMMITTEE CONFERENCE/TOMORROW'S CASH COLLATERAL ISSUES/CHASE/APPRaisal COMPLETION/PLAN DATES. MICHAEL L. GESAS	0.60 hr.

① -100/0

EXHIBIT B

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Page 2

05/05/09	DURACO: TELEPHONE CONFERENCE WITH ATTORNEY B. BURNHAM RE: TOMORROW'S HEARING/OPERATING REPORT/REDUCED COMPENSATION/STAGG DISCUSSIONS. MICHAEL L. GESAS	0.60 hr.
05/05/09	DURACO - CONFERENCE WITH M. GESAS REGARDING HEARING. MIRIAM R. STEIN	0.60 hr.
05/05/09	DURACO - CALLS WITH CLIENT REGARDING CASH COLLATERAL HEARING AND ISSUES RELATING TO BUDGET. MIRIAM R. STEIN	0.50 hr.
05/05/09	DURACO - CONFERENCE CALL WITH COMMITTEE REGARDING OFFICER SALARY AND PAST DUE ADMINISTRATIVE PAYMENTS. MIRIAM R. STEIN	0.50 hr.
05/05/09	DURACO - REVIEW AND REVISE LETTER TO FORMER EMPLOYEE REGARDING AUTOMATIC STAY. MIRIAM R. STEIN	0.30 hr.
05/05/09	DURACO - E-MAILS WITH CHASE BANK REGARDING EQUIPMENT PAYMENTS. MIRIAM R. STEIN	0.30 hr.
05/06/09	DURACO: DOWNLOAD JUDGE WEDOFF'S COURT CALL AND PREPARE FILES FOR M. GESAS FOR 5/7/09 COURT HEARING BECKY L. SUTTON	0.80 hr.
05/06/09	DURACO: TELEPHONE CONFERENCE WITH K. LYNCH RE QUARTERLY PAYMENTS TO U.S. TRUSTEE'S OFFICE BECKY L. SUTTON	0.20 hr.
05/06/09	DURACO: ATTEND POST-HEARING MEETING WITH COMMITTEE/FRANKLIN COUNSEL RE: CASH COLLATERAL ISSUES. MICHAEL L. GESAS	1.00 hr.
05/06/09	DURACO: TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER RE: SALARY REDUCTION AND MEXICO COLLECTIONS. MICHAEL L. GESAS	0.40 hr.
05/06/09	DURACO - REVIEW OF PROPOSED CHASE ORDER AND DISCUSSIONS WITH K. LYNCH REGARDING SAME. MIRIAM R. STEIN	0.30 hr.

3

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05/06/09	DURACO - CALLS WITH CLIENT ON ISSUES REGARDING CASH COLLATERAL AND BUDGET. MIRIAM R. STEIN	1.00 hr.
05/06/09	DURACO - REVIEW OF APPRAISAL OF M&E. MIRIAM R. STEIN	1.00 hr.
05/06/09	DURACO - MEETING WITH COMMITTEE REGARDING PREFERENCES. MIRIAM R. STEIN	1.00 hr.
05/06/09	DURACO - CALLS WITH CLIENT REGARDING PROCTOR ISSUE. MIRIAM R. STEIN	0.30 hr.
05/06/09	DURACO - MEETING WITH CLIENT REGARDING SALARY CONCERNS. MIRIAM R. STEIN	0.40 hr.
05/07/09	DURACO - CONFERENCE WITH M. STEIN AND M. GESAS REGARDING LITIGATION STRATEGY AND ISSUES WITH RESPECT TO CASH COLLATERAL. BARRY A. CHATZ	0.50 hr.
05/07/09	DURACO: RESPOND TO FEE REQUEST FROM PRIOR COUNSEL AND STATE OF ILLINOIS TAX INQUIRY. MICHAEL L. GESAS	0.30 hr.
05/07/09	DURACO: REVIEW FRANKLIN CASH COLLATERAL RESPONSE; TELEPHONE CONFERENCE WITH ATTORNEYS STEIN AND SCHREIBER RE: DATE TO GO TO HEARING; TELEPHONE CONFERENCE WITH M. LYNCH RE: SAME AND NEED FOR KEVIN TO BE PREPARED FOR TESTIMONY. MICHAEL L. GESAS	0.90 hr.
05/07/09	DURACO: TELEPHONE CONFERENCE WITH ATTORNEY YARDLEY RE: TRIAL PREPARATION RE: FRANKLIN; TELEPHONE CONFERENCE WITH M. LYNCH RE: FRANKLIN TRIAL DATES/MEETING TOMORROW TO PREPARE EXHIBITS; RESERVE REVIEW TOMORROW. MICHAEL L. GESAS	0.60 hr.
05/07/09	DURACO: TELEPHONE CONFERENCE WITH CLIENTS RE: FRANKLIN RESOLUTION; TELEPHONE CONFERENCE WITH ATTORNEY STEIN RE: SAME. MICHAEL L. GESAS	0.70 hr.
05/07/09	DURACO: TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER RE: FEE EFFECT ON AVAILABILITY; TELEPHONE CONFERENCE WITH KEVIN RE: SAME AND BUDGET ADJUSTMENTS. MICHAEL L. GESAS	0.60 hr.

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05/26/09	DURACO - CALLS WITH BCBS REGARDING PAYMENTS AND ISSUES RELATING TO MISAPPLICATION OF FUNDS.	
	MIRIAM R. STEIN	0.50 hr.
05/26/09	DURACO - FURTHER E-MAILS TO FORREST LAMMIMAN REGARDING PAYMENT TO STAG.	
	MIRIAM R. STEIN	0.20 hr.
05/27/09	DURACO - STRATEGY WITH RESPECT TO CASH COLLATERAL.	
	BARRY A. CHATZ	0.80 hr.
05/27/09	DURACO: OVERVIEW OF LEASE; CONFERENCE WITH M. STEIN.	
	JOEL M. HURWITZ	0.30 hr.
05/27/09	DURACO: TELEPHONE CONFERENCE WITH M. LYNCH AND ATTORNEY STEIN RE: STAGG SETTLEMENT PROPOSAL/FRANKLIN FUNDING TODAY.	
	MICHAEL L. GESAS	0.40 hr.
05/27/09	DURACO - MEETING WITH M. GESAS REGARDING FRANKLIN ISSUES.	
	MIRIAM R. STEIN	1.00 hr.
05/27/09	DURACO - REVIEW OF PROPOSED LEASE AND INCORPORATE BANKRUPTCY ISSUES.	
	MIRIAM R. STEIN	1.00 hr.
05/27/09	DURACO - DISCUSSION WITH J. HURWITZ REGARDING PROPOSED LEASE.	
	MIRIAM R. STEIN	0.50 hr.
05/27/09	DURACO: TELEPHONE CONFERENCE WITH J. HURWITZ; REVIEW OF CORRESPONDENCE FROM M. LYNCH TO M. GESAS; REVIEW AND REVISING OF LEASE.	
	STEPHANIE J. KIM	3.00 hr.
05/28/09	DURACO: TELEPHONE CONFERENCE WITH STAGG/COUNSEL/DEBTOR AND ATTORNEY STEIN RE: GLOBAL SETTLEMENT PROPOSAL.	
	MICHAEL L. GESAS	0.50 hr.
05/28/09	DURACO: REVIEW LEASE; DRAFT ADDITIONAL PORTIONS OF LEASE TO PROTECT TENANTS RIGHTS; MEMO TO GESAS AND STEIN; SECOND MEMO; PROOF FINAL DRAFT.	
	JOEL M. HURWITZ	6.10 hr.
05/28/09	DURACO - CONFERENCE CALL WITH CLIENT AND STAG.	
	MIRIAM R. STEIN	0.60 hr.

① -100%
① -100%

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DURACO PRODUCTS, INC.
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April 8, 2009

Invoice: 814963

Page 2

03/13/09 DURACO: TELEPHONE CONFERENCE WITH ATTORNEY SCHREIBER RE: FRANKLIN SHUT DOWN
OF AVAILABILITY; TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: SAME AND NEED TO
RESOLVE PAYROLL. (1) -100/0

MICHAEL L. GESAS 0.60 hr.

03/13/09 DURACO - E-MAILS ON ISSUES WITH FRANKLIN.

MIRIAM R. STEIN 0.40 hr.

03/13/09 DURACO - CALL TO CLIENT REGARDING FRANKLIN ISSUES.

MIRIAM R. STEIN 0.50 hr.

03/16/09 DURACO - REVIEW CASH COLLATERAL ISSUES AND STRATEGY WITH M. STEIN.

BARRY A. CHATZ 0.30 hr.

03/16/09 DURACO: TELEPHONE CONFERENCE WITH ATTORNEY FOR STAGG RE: EXTENSION
AGREEMENT FOR 60 DAYS; TELEPHONE CONFERENCE WITH MICHAEL LYNCH RE: SAME AND
FRANKLIN CAPITAL NEGOTIATIONS/EXIT FEES. (1) -100/0

MICHAEL L. GESAS 0.40 hr.

03/16/09 DURACO - REVIEW OF 13 WEEK BUDGET.

MIRIAM R. STEIN 0.20 hr.

03/17/09 DURACO: CONFERENCE CALL WITH CLIENTS RE: RESULTS OF FRANKLIN CAPITAL MEETING
TODAY AND CONTINUE THE HEARING DATES FOR CASH COLLATERAL USE.

MICHAEL L. GESAS 0.30 hr.

03/17/09 DURACO: TELEPHONE CONFERENCE WITH CLIENT RE: NEW LEASE TERMS AND FINANCING.

MICHAEL L. GESAS 0.30 hr.

03/24/09 DURACO: TELEPHONE CONFERENCE WITH M. LYNCH RE: STAGG 45K PAYMENT ABD FRANKLIN
TRUE UP ISSUES RE: LAST MONTH'S ADVANCES.

MICHAEL L. GESAS 0.50 hr.

03/26/09 DURACO: TELEPHONE CONFERENCE WITH M. LYNCH AND K. LYNCH RE: FRANKLIN PROVE-UP
ON ADVANCES.

MICHAEL L. GESAS 0.40 hr.

03/26/09 DURACO - MEETING WITH M. GESAS REGARDING FRANKLIN ISSUES AND REVIEW OF CASH
COLLATERAL ORDER AND FRANKLIN FACTOR AGREEMENT.

MIRIAM R. STEIN 1.00 hr.

EXHIBIT D

LAW OFFICES

ARNSTEIN & LEHR LLP

120 S. RIVERSIDE PLAZA - SUITE 1200

CHICAGO, ILLINOIS 60606-3910

(312) 876-7100

DURACO PRODUCTS, INC.
ATTN: KEVIN LYNCH
1109 EAST LAKE STREET
STREAMWOOD IL. 60107

May 8, 2009

Invoice: 817790

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MLG

Our Matter # 35096-0006 FINANCING

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 30, 2009

04/08/09 DURACO - MEETING WITH M. GESAS AND LYNCH BROTHERS; CONTINUE RESEARCH ON FACTORING AND REPORT TO M. GESAS AND LYNCH RE CASE LAW INVOLVING RESERVES IN FACTORING AGREEMENT.

THOMAS P. YARDLEY 2.50 hr.

04/14/09 DURACO - REVIEW AND PREPARE FILES FOR 4/15/09 COURT HEARING FOR M. GESAS RE: CASH COLLATERAL AND OTHER PENDING MATTERS (.3); DOWNLOAD AND PRINT RELEVANT DOCUMENTS AND PREPARE FOR COURT (.7).

BECKY L. SUTTON 1.00 hr.

04/28/09 DURACO - MEETING WITH M. GESAS RE: TERM SHEET FOR NEW FINANCING.

MIRIAM R. STEIN 0.60 hr.

04/28/09 DURACO - CONFERENCE CALL WITH M. LYNCH RE: FINANCING.

MIRIAM R. STEIN 0.50 hr.

04/28/09 DURACO - INITIAL DRAFT OF MOTION TO APPROVE NEW FINANCING AND RESEARCH ON SALE OF RECEIVABLES.

MIRIAM R. STEIN 2.00 hr.

04/30/09 DURACO - WORK ON FINANCING MOTION.

MIRIAM R. STEIN 1.20 hr.

SUMMARY OF FEES

	<u>Hours</u>	<u>Rate/Hr</u>	<u>Amount</u>
BECKY L. SUTTON	1.00	215.00	215.00
MIRIAM R. STEIN	4.30	430.00	1,849.00
THOMAS P. YARDLEY	2.50	380.00	950.00
TOTAL	7.80		\$3,014.00

Total Fees for Professional Services

3,014.00

EXHIBIT D

LAW OFFICES

ARNSTEIN & LEHR LLP

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DURACO PRODUCTS, INC.
ATTN: KEVIN LYNCH
1109 EAST LAKE STREET
STREAMWOOD IL 60107

April 8, 2009

Invoice: 814964

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MLG

Our Matter # 35096-0014

LITIGATION

FOR PROFESSIONAL SERVICES RENDERED THROUGH March 31, 2009

03/13/09 DURACO: CONFERENCE WITH G.P. APOSTOLIDES RE: TRO; REVIEW FILE MATERIALS;
RESEARCH RE: BANKRUPTCY STAY; PREPARE MOTION FOR TRO; PREPARE VERIFIED
COMPLAINT; RESEARCH RE: INJUNCTIONS IN CASES INVOLVING CHAPTER 11 MATTERS.

DAVID S. WAYNE 5.40 hr.

03/13/09 DURACO: PREPARED MOTION FOR TEMPORARY RESTRAINING ORDER AND PRELIMINARY
INJUNCTION.

G. P. APOSTOLIDES 1.20 hr.

03/16/09 DURACO: PREPARE ADVERSARY COMPLAINT; PREPARE MOTION FOR TRO/INJUNCTION;
RESEARCH RE: INJUNCTIONS IN BANKRUPTCY PROCEEDINGS.

DAVID S. WAYNE 4.75 hr.

03/17/09 DURACO: PREPARE MOTION FOR TRO; CONFERENCE WITH G.P. APOSTOLIDES RE: SAME;
RESEARCH RE: INJUNCTIONS.

DAVID S. WAYNE 0.80 hr.

03/18/09 DURACO: CONFERENCE WITH G.P. APOSTOLIDES RE: TRO; CONFERENCE WITH G.P.
APOSTOLIDES AND CLIENT RE: SAME; REVIEW MATERIALS FORWARDED BY CLIENT RE:
BULLET'S INTERFERENCE WITH CUSTOMERS; PREPARE TRO MOTION AND COMPLAINT;
RESEARCH RE: THREATS TO DESTROY DEBTOR'S PROPERTY.

DAVID S. WAYNE 1.90 hr.

03/18/09 DURACO: PARTICIPATION IN TELEPHONE CONFERENCE CALL WITH KEVIN LYNCH AND DAVID
WAYNE RE: ADDITIONAL FACTS NECESSARY TO FINALIZE TRO AND INJUNCTION MOTION (.3);
RECEIPT AND REVIEW OF E-MAILS FROM LYNCH WITH INFORMATION (.2); TELEPHONE
CONFERENCE WITH LYNCH (.1).

G. P. APOSTOLIDES 0.60 hr.

03/19/09 DURACO: CONFERENCE WITH G.P. APOSTOLIDES AND CLIENT RE: TRO; PREPARE MOTION FOR
TRO AND COMPLAINT; PREPARE CORRESPONDENCE TO CLIENT RE: SAME; CONFERENCES
WITH CLIENT; FINALIZE MOTION AND COMPLAINT; REVIEW BILLS OF LADING; PREPARE
EXHIBITS.

DAVID S. WAYNE 1.80 hr.

EXHIBIT K

LAW OFFICES

ARNSTEIN & LEHR LLP

120 S. RIVERSIDE PLAZA - SUITE 1200

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April 8, 2009

Invoice: 814964

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03/24/09 DURACO: ATTEND HEARING ON TRO.

BARRY A. CHATZ

1.20 hr.

03/24/09 DURACO: APPEAR IN COURT FOR HEARING ON MOTION FOR TRO; PREPARE MEMO RE: SAME; PREPARE DRAFT ORDER; PREPARE CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM D. VOGEL RE: SAME; REVISE ORDER.

DAVID S. WAYNE

2.10 hr.

03/24/09 DURACO: TELEPHONE CONFERENCE WITH KEVIN LYNCH RE: BULLET MATTER (.1); REVIEWED OUTCOME OF HEARING AND PROPOSED CHANGES TO THE DRAFT ORDER (.2); TELEPHONE CONFERENCE WITH LYNCH RE: HEARING AND EFFORTS TO GET HIM THE ORDER (.1); REVIEWED CORRESPONDENCE FROM BULLET COUNSEL DON VOGEL (.1).

G. P. APOSTOLIDES

0.50 hr.

03/25/09 DURACO: CONFERENCE WITH D. VOGEL RE: ACCOUNTING ISSUE; CONFERENCE WITH G.P. APOSTOLIDES RE: SAME; SUBSEQUENT TELEPHONE CALL TO D. VOGEL.

DAVID S. WAYNE

0.20 hr.

03/26/09 DURACO: E-MAILS FROM AND TELEPHONE CONFERENCE WITH BULLET COUNSEL WILLIAM BREJCHA RE: DRAFT ORDER LANGUAGE (.3); TELEPHONE CONFERENCE WITH AND E-MAIL TO REPRESENTATIVES OF JUDGE WEDOFF'S CHAMBERS RE: ORDER (.1); TELEPHONE CONFERENCE WITH KEVIN AND MICHAEL LYNCH RE: STATUS (.1).

G. P. APOSTOLIDES

0.50 hr.

03/26/09 DURACO: CONFERENCE WITH G.P. APOSTOLIDES AND OPPOSING COUNSEL RE: COURT ORDER; REVISE ORDER; PREPARE CORRESPONDENCE TO AND REVISE CORRESPONDENCE FROM OPPOSING COUNSEL RE: SAME.

DAVID S. WAYNE

0.30 hr.

03/27/09 DURACO: E-MAILS FROM AND TO JUDGE WEDOFF'S CLERK RE: ENTRY OF ORDER IN THE BULLET CASE AND TELEPHONE CONFERENCE WITH KEVIN LYNCH OF DURACO RE: SAME.

G. P. APOSTOLIDES

0.10 hr.

03/30/09 DURACO: ATTENDANCE AND PARTICIPATION AT STATE COURT STATUS HEARING ON THE FREIGHTDOC MATTER (1.0); E-MAILS FROM AND TO JUDGE WEDOFF'S CLERK RE: ENTRY OF THE BULLET ORDER (.1); TELEPHONE CALLS AND E-MAIL TO AND TELEPHONE CONFERENCE WITH KEVIN LYNCH RE: FREIGHTDOC (.1).

G. P. APOSTOLIDES

1.20 hr.

03/31/09 DURACO: TELEPHONE CONFERENCE WITH KEVIN LYNCH AND MICHAEL LYNCH RE: FREIGHTDOC FACTS AND DOCUMENTS (.3); E-MAIL TO LYNCH RE: DOCUMENTS (.1).

G. P. APOSTOLIDES

0.40 hr.

EXHIBIT K

12. The hourly rates listed above are customary and reasonable and are the same hourly rates charged to A&L's non-bankruptcy clients for various other matters.

13. The fees sought by A&L in each of the aforesaid billing categories are summarized as follows:

<u>EXHIBIT</u>	<u>TITLE OF CATEGORY</u>	<u>AMOUNT SOUGHT</u>
A	Restructuring	\$2,188.50
B	Case Administration	\$84,539.00
C	Employment of Professionals	\$2,587.00
D	Financing	\$9,353.50
E	Sale of Assets	\$7,675.00
F	Relief of Stay Issues	\$129.00
G	Plan / Disclosure Statement	\$1,861.00
H	Claims Adm / Creditor Issues	\$5,271.50
I	Fee Petition	\$9,365.50 (4)
J	Tax Issues	\$2,023.00
K	Litigation	\$31,519.00
L	Bullet	\$4,392.50
M	D'Agostino	\$243.00
N	Young Brothers	\$40.50
O	HMS	\$648.00
P	Freightdoc	\$1,255.50
	TOTAL FEES	\$163,091.50
Q	Expenses	\$3,372.27

50% cap = \$8,154.58
 ↳ deduct \$1,210.92

LAW OFFICES

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1109 EAST LAKE STREET
STREAMWOOD IL 60107

April 8, 2009

Invoice: 814961

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REIMBURSABLE COSTS

ILCHICAGO 230 SOUTH DEARBORN, SUITE 2600 FEDERAL EXPRESS	7.83
CLERK OF THE CIRCUIT COURT: COPIES	12.50
PETTYCASH: CAB FROM A&L TO/FROM FEDERAL COURT - DURACO	14.00
CLERK OF THE CIRCUIT COURT: COPIES	202.75
ILST CHARLES 36 WEST 418 BARTON DRIVE FEDERAL EXPRESS	10.40
ILCHICAGO 230 SOUTH DEARGORN SUITE 2600 FEDERAL EXPRESS	7.94
SECRETARIAL OVERTIME - PREPARATION OF FULL SERVICE LIST OF ALL CREDITORS AND VENDORS FOR SERVICE OF BAR DATE NOTICE	50.00
SECRETARIAL OVERTIME - FURTHER PREPARATION OF FULL SERVICE LIST OF ALL CREDITORS AND VENDORS FOR SERVICE OF BAR DATE NOTICE	100.00
COURTS/USBC-IL-I - FEDERAL COURT FEE TO FILE APPEARANCE	250.00
CAPASADENA & FEARY - SUITE 460 FEDERAL EXPRESS	20.04
ILCHICAGO 227 WEST MONROE STREET FEDERAL EXPRESS	7.94
ILCICERO FREIGHT SYSTEMS, INC FEDERAL EXPRESS	7.94
ILCHICAGO 230 SOUTH DEARBORN, SUITE 260 FEDERAL EXPRESS	7.94

LONG DISTANCE TELEPHONE CHARGES	0.17
PHOTOCOPY CHARGES	1,327.70
SPECIAL POSTAGE/PRIORITY MAIL/EXPRESS MAIL CHARGES	562.30
Total Reimbursable Costs	3,165.60

TOTALS FOR THIS MATTER

Fees For Professional Services 0.00

EXHIBIT Q

LAW OFFICES

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ATTN: KEVIN LYNCH
1109 EAST LAKE STREET
STREAMWOOD IL 60107

May 8, 2009

Invoice: 817788

Page 1

MLG

Our Matter # 35096-0002

EXPENSES

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 30, 2009

REIMBURSABLE COSTS

SECRETARIAL OVERTIME - PREPARE ADVERSARY COMPLAINT FOR FILING; ELECTRONICALLY FILE WITH BANKRUPTCY COURT; ISSUE SUMMONS; CONDUCT EXECUTION OF SUMMONS	45.00	(5)
<hr/>		
CTBRANFORD BRANFORD VALUATIONS FEDERAL EXPRESS	10.10	
ILST CHARLES 36 W 418 BARTON DRIVE FEDERAL EXPRESS	10.15	
PETTYCASH: PARKING ON 3/17 HEARING BEFORE JUDGE WEDOFF - DURACO/EXPENSES	25.00	
ILWHEATON 503 N COUNTY FARM ROAD FEDERAL EXPRESS	7.75	
PETTYCASH: CAB FARE TO AND FROM HEARING RE CASH COLLATERAL/STAGG/BULLET ADVERSARY	13.00	
PETTYCASH: CAB FARE TO AND FROM FEDERAL COURT ON 4/7	13.00	
PETTYCASH: CAB FARE TO AND FROM FEDERAL COURT ON 4/22	13.00	
LONG DISTANCE TELEPHONE CHARGES	0.08	
PHOTOCOPY CHARGES	41.40	
Total Reimbursable Costs	178.48	

TOTALS FOR THIS MATTER

Fees For Professional Services	0.00
Reimbursable Costs	178.48

EXHIBIT Q